



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-115452-14]

RIN 1545-BM12

Disguised Payments for Services; Extension of Comment Period

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking; extension of comment period.

SUMMARY: This document extends the comment period for a notice of proposed rulemaking (REG-115452-14) that was published in the **Federal Register** on Thursday, July 23, 2015. The proposed regulations relate to disguised payments for services under section 707(a)(2)(A) of the Internal Revenue Code.

DATES: Written or electronic comments and requests for a public hearing for the notice of proposed rulemaking published on July 23, 2015 (80 FR 43652), is extended to November 16, 2015.

ADDRESSES: Send submissions to CC:PA:LPD:PR (REG-115452-14), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-115452-14), Courier's Desk, Internal Revenue Service, 1111

Constitution Avenue NW., Washington, DC, or sent electronically, via the Federal eRulemaking Portal at <http://www.regulations.gov> (indicate IRS and REG-115452-14).

FOR FURTHER INFORMATION CONTACT: Jacklyn M. Goldberg at (202) 317-6850 (not a toll free number).

SUPPLEMENTARY INFORMATION: A notice of proposed rulemaking that appeared in the **Federal Register** on Thursday, July 23, 2015 (80 FR 43652) announced that written and electronic comments and requests for a public hearing must be received by October 21, 2015. Due to an intense public interest, the comment due date to receive electronic comments and requests for a public hearing has been extended to Monday, November 16, 2015.

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